

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Community Schools of Frankfort (1170)**

Community Schools of Frankfort (1170)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$10,855,039	\$10,997,340	\$10,885,903	\$10,707,351	0%	-2%
Group Health Insurance (222)	\$1,874,480	\$1,366,610	\$2,178,422	\$2,137,486	3%	-2%
Noncertified Salaries (120)	\$1,006,753	\$1,143,996	\$1,141,874	\$1,003,244	0%	-12%
Teacher Retirement Fund, After 7-1-95 (216)	\$745,640	\$785,350	\$858,053	\$887,802	4%	3%
Social Security-Certified Employee Retirement (212)	\$791,468	\$802,153	\$798,162	\$771,856	-1%	-3%
Textbooks (630)	\$81,210	\$701,538	\$177,661	\$335,701	43%	89%
Operational Supplies (611)	\$277,267	\$274,742	\$241,103	\$256,714	-2%	6%
Pre-2008 object code - temporary salaries (header) (130)	\$230,799	\$264,839	\$278,353	\$232,523	0%	-16%
Travel (580)	\$79,774	\$78,031	\$64,855	\$94,305	4%	45%
Social Security-Noncertified Employee Retirement (211)	\$91,164	\$98,504	\$99,805	\$93,176	1%	-7%
<b>Purchased Professional and Technical Instructional Programs Improvement Services (312)</b>	\$145,222	\$103,027	\$73,297	\$88,225	-12%	20%
Public Employees Retirement Fund (214)	\$56,791	\$71,450	\$82,189	\$82,273	10%	0%
Nonlicensed Employees Temporary Salaries (136)	\$55,318	\$30,584	\$61,396	\$80,734	10%	31%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$128,357	\$121,082	\$92,651	\$76,300	-12%	-18%
Equipment (730)	\$37,980	\$128,333	\$96,793	\$73,028	18%	-25%
Group Life Insurance (221)	\$58,660	\$55,357	\$65,940	\$58,430	0%	-11%
Other Purchased Professional and Technical Services (319)	\$2,575	\$2,179	\$6,679	\$57,708	118%	> 500%
Workers Compensation Insurance (225)	\$26,917	\$23,314	\$26,831	\$57,688	21%	115%
Transfer Tuition - Other (569)	\$205,589	\$355,802	\$164,183	\$49,607	-30%	-70%
Purchased Property Services; Repairs and Maintenance Services (430)	\$45,792	\$37,633	\$43,792	\$39,978	-3%	-9%
Other Technology Hardware (746)	\$0	\$0	\$12,339	\$31,229	N/A	153%
Printing and Binding (550)	\$15,260	\$15,916	\$14,301	\$15,885	1%	11%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$15,000	\$15,750	N/A	5%
Library Books (640)	\$16,272	\$18,293	\$11,858	\$14,958	-2%	26%
Unemployment compensation (230)	\$58,737	\$61,733	\$3,338	\$12,919	-32%	287%
Other General Supplies (615, 660 to 689)	\$9,189	\$5,659	\$3,534	\$8,128	-3%	130%
Periodicals (650)	\$3,437	\$4,288	\$2,555	\$4,550	7%	78%
Purchased Services; Student Transportation Services (510)	\$0	\$1,500	\$1,500	\$4,500	N/A	200%
Technology Related Professional Development (748)	\$18,092	\$0	\$40,501	\$4,174	-31%	-90%
Other Purchased Services (593)	\$0	\$0	\$0	\$3,000	N/A	N/A
Miscellaneous Objects (876 to 899)	\$63	\$834	\$1,515	\$1,176	108%	-22%
Purchased Professional and Technical Instruction Services (311)	\$615	\$605	\$705	\$950	11%	35%
Purchased Professional and Technical Pupil Services (313)	\$0	\$1,075	\$156	\$216	N/A	38%
Postage and Postage Machine Rental (532)	\$0	\$735	\$927	\$52	N/A	-94%
Purchased Property Services; Rentals (440)	\$3,000	\$6,000	\$3,000	\$0	-100%	-100%

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<b>Community Schools of Frankfort (1170)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Purchased Professional and Technical Data Processing Services (316)	\$1,225	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$198,802	\$226,266	\$200,996	\$0	-100%	-100%
Computer Hardware (741)	\$0	\$270	\$2,896	\$0	N/A	-100%
<b>Student Academic Achievement Total</b>	<b>\$17,121,488</b>	<b>\$17,785,037</b>	<b>\$17,753,063</b>	<b>\$17,301,617</b>	<b>0%</b>	<b>-3%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$2,130,220	\$2,315,817	\$1,599,633	\$1,515,346	-8%	-5%
Noncertified Salaries (120)	\$684,519	\$674,972	\$656,045	\$700,746	1%	7%
Group Health Insurance (222)	\$390,136	\$424,048	\$317,028	\$336,518	-4%	6%
Purchased Professional and Technical Pupil Services (313)	\$191,843	\$178,797	\$188,679	\$180,848	-1%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$170,913	\$215,221	\$141,364	\$130,305	-7%	-8%
Social Security-Certified Employee Retirement (212)	\$156,473	\$171,821	\$119,447	\$110,834	-8%	-7%
Public Employees Retirement Fund (214)	\$34,353	\$39,390	\$49,142	\$62,936	16%	28%
Social Security-Noncertified Employee Retirement (211)	\$48,606	\$47,209	\$45,389	\$48,156	0%	6%
Equipment (730)	\$2,612	\$1,680	\$18,410	\$47,342	106%	157%
Operational Supplies (611)	\$25,636	\$28,008	\$11,947	\$23,463	-2%	96%
Other General Supplies (615, 660 to 689)	\$46,259	\$22,568	\$23,740	\$22,568	-16%	-5%
Travel (580)	\$18,318	\$22,357	\$10,656	\$13,306	-8%	25%
Dues and Fees (810)	\$2,380	\$1,700	\$2,500	\$10,475	45%	319%
Group Life Insurance (221)	\$13,529	\$14,651	\$10,559	\$10,180	-7%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$14,405	\$6,782	\$4,389	\$5,189	-23%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,442	\$3,541	\$582	\$0	-100%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$806	\$14,007	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$1,384	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$10,453	\$100,653	\$5,926	\$0	-100%	-100%
Advertising (540)	\$95	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$13,803	\$13,373	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$10,013	\$5,203	\$0	\$0	-100%	N/A
Other Public or Private Utility Services (419)	\$7,089	\$5,426	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$200	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$45,681	\$65,805	\$52,519	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$4,275	\$1,705	\$0	\$0	-100%	N/A
Telephone (531)	\$10,203	\$1,895	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$9,693	\$0	\$0	N/A	N/A
Workers Compensation Insurance (225)	\$5,650	\$1,900	\$8,200	\$0	-100%	-100%
Other Technology Hardware (746)	\$0	\$469	\$0	\$0	N/A	N/A

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Postage and Postage Machine Rental (532)	\$2,324	\$2,048	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$4,046,235</b>	<b>\$4,392,121</b>	<b>\$3,266,153</b>	<b>\$3,218,213</b>	<b>-6%</b>	<b>-1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$2,071,835	\$2,117,115	\$2,187,019	\$2,183,630	1%	0%
Operational Supplies (611)	\$937,778	\$938,152	\$1,027,788	\$981,059	1%	-5%
Heating and Cooling for Buildings - Gas (622)	\$419,724	\$375,077	\$413,612	\$468,969	3%	13%
Light and Power - Other than Heating and Cooling (625)	\$362,096	\$452,342	\$444,993	\$451,980	6%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$320,456	\$427,891	\$479,043	\$432,314	8%	-10%
Certified Salaries (110)	\$413,275	\$343,170	\$384,150	\$332,438	-5%	-13%
Group Health Insurance (222)	\$323,328	\$318,538	\$328,167	\$327,207	0%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$153,930	\$166,001	\$178,359	\$185,505	5%	4%
Social Security-Noncertified Employee Retirement (211)	\$150,238	\$154,223	\$159,091	\$158,393	1%	0%
Public Employees Retirement Fund (214)	\$83,815	\$102,059	\$124,437	\$147,939	15%	19%
Gasoline and Lubricants (613)	\$133,144	\$153,957	\$159,260	\$144,313	2%	-9%
Telephone (531)	\$52,476	\$61,495	\$82,735	\$95,554	16%	15%
Utility Services Water and Sewage (411)	\$96,186	\$102,854	\$115,126	\$91,686	-1%	-20%
Other Purchased Professional and Technical Services (319)	\$46,739	\$51,352	\$28,810	\$51,000	2%	77%
Dues and Fees (810)	\$31,050	\$32,872	\$27,621	\$37,496	5%	36%
Workers Compensation Insurance (225)	\$28,690	\$7,175	\$27,559	\$30,522	2%	11%
Travel (580)	\$31,247	\$31,970	\$33,405	\$25,379	-5%	-24%
Social Security-Certified Employee Retirement (212)	\$30,691	\$24,632	\$29,560	\$25,319	-5%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$29,226	\$18,829	\$23,915	\$25,027	-4%	5%
Equipment (730)	\$331,923	\$85,204	\$160,604	\$23,829	-48%	-85%
Postage and Postage Machine Rental (532)	\$31,029	\$30,158	\$23,931	\$23,094	-7%	-3%
Utility Services Removal of Refuse and Garbage (412)	\$17,944	\$17,650	\$21,212	\$18,560	1%	-13%
Bank Service Charges (871)	\$12,141	\$12,306	\$11,117	\$14,078	4%	27%
Group Life Insurance (221)	\$14,046	\$15,625	\$15,866	\$12,940	-2%	-18%
Computer Hardware (741)	\$874	\$1,837	\$17,645	\$11,068	89%	-37%
Tires and Repairs (612)	\$10,794	\$16,553	\$2,656	\$9,812	-2%	269%
Purchased Professional and Technnical Board of Education Services (318)	\$30,174	\$80,585	\$44,952	\$9,645	-25%	-79%
Miscellaneous Objects (876 to 899)	\$4,058	\$96	\$1,515	\$6,974	14%	360%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$5,970	N/A	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$13,736	\$15,609	\$5,895	\$5,665	-20%	-4%
Advertising (540)	\$2,281	\$2,739	\$550	\$3,276	9%	495%
Purchased Professional and Technnical Staff Services (314)	\$5,108	\$7,617	\$7,612	\$3,207	-11%	-58%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,461	\$3,503	\$4,384	\$3,161	-2%	-28%
Official Bond Premiums (525)	\$1,345	\$2,170	\$2,170	\$2,995	22%	38%
Printing and Binding (550)	\$2,615	\$1,906	\$8,986	\$1,317	-16%	-85%
Unemployment compensation (230)	\$26,349	\$865	\$0	\$992	-56%	N/A
Periodicals (650)	\$796	\$817	\$513	\$424	-15%	-17%
Other purchased property services (490 to 499)	\$18,846	\$226	\$226	\$236	-67%	4%
Other Employee Benefits (241 to 290)	\$19,112	\$15,658	\$12,400	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$1,000	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$1,147	\$762	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$6,264,703</b>	<b>\$6,191,592</b>	<b>\$6,596,885</b>	<b>\$6,352,973</b>	<b>0%</b>	<b>-4%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$2,193,620	\$2,259,080	\$2,354,080	\$2,459,080	3%	4%
Interest on Bonds or Notes (832)	\$2,082,578	\$1,980,429	\$1,883,852	\$1,778,568	-4%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,152,414	\$1,818,483	\$193,473	\$457,893	-21%	137%
Certified Salaries (110)	\$234,647	\$228,959	\$234,660	\$236,134	0%	1%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$163,809	\$257,224	\$129,966	\$192,985	4%	48%
Computer Hardware (741)	\$112,834	\$107,881	\$139,895	\$148,208	7%	6%
Noncertified Salaries (120)	\$57,716	\$59,746	\$52,872	\$75,449	7%	43%
Other Technology Hardware (746)	\$40,836	\$19,508	\$18,774	\$51,015	6%	172%
Equipment (730)	\$156,611	\$105,987	\$66,379	\$44,225	-27%	-33%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,972	\$18,050	\$19,324	\$20,559	3%	6%
Other Purchased Professional and Technical Services (319)	\$306,297	\$821,876	\$922,286	\$19,014	-50%	-98%
Connectivity (744)	\$22,069	\$15,991	\$12,873	\$19,012	-4%	48%
Social Security-Certified Employee Retirement (212)	\$17,992	\$17,764	\$17,951	\$18,358	1%	2%
Travel (580)	\$0	\$7,913	\$7,621	\$13,171	N/A	73%
Operational Supplies (611)	\$6,477	\$5,396	\$9,461	\$9,509	10%	1%
Dues and Fees (810)	\$0	\$0	\$1,229	\$7,308	N/A	495%
Wireless Equipment (743)	\$11,808	\$9,629	\$0	\$6,056	-15%	N/A
Social Security-Noncertified Employee Retirement (211)	\$4,415	\$4,571	\$4,045	\$5,772	7%	43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,903	\$1,732	\$1,551	\$1,527	-5%	-2%
Public Employees Retirement Fund (214)	\$192	\$658	\$612	\$930	48%	52%
Workers Compensation Insurance (225)	\$1,000	\$0	\$1,000	\$748	-7%	-25%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$2,250	\$3,250	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$7,800	\$2,600	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instruction Services (311)	\$567	\$15	\$0	\$0	-100%	N/A

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<b>Nonoperational Total</b>	<b>\$6,595,805</b>	<b>\$7,746,741</b>	<b>\$6,071,904</b>	<b>\$5,565,521</b>	<b>-4%</b>	<b>-8%</b>
<b>Grand Total</b>	<b>\$34,028,232</b>	<b>\$36,115,491</b>	<b>\$33,688,006</b>	<b>\$32,438,323</b>	<b>-1%</b>	<b>-4%</b>